

EXHIBIT C

Company	Contact	Party/Function	Address 1	Address 2	City	State	Zip
ALDINE INDEPENDENT SCHOOL DISTRICT	ATT: ANNETTEE RAMIREZ		14910 ALDINE- WESTFIELD ROAD		HOUSTON	TX	77032
ASPLUNDH TREE EXPERT CO.	ATT: PHILIP E. TATOIAN, JR., ESQ.		VICE PRESIDENT AND GENERAL COUNSEL	708 BLAIR MILL RD	WILLOW GROVE	PA	19090
ATLAS OIL COMPANY			124501 ECORSE ROAD		TAYLOR	MI	48180
BNSF RAILWAY COMPANY	ATT: QUINCY CHUMLEY		3001 WESTERN CENTER BLVD		FORT WORTH	TX	76131
BOB HASTINGS BUICK GMC, INC.	ATT: DAVID P. STOETZEL		800 PANORAMA TRAIL SOUTH		ROCHESTER	NY	14625
CHARLES CLARK CHEVROLET CO.			P.O. BOX 520		MCALLEN	TX	78505
COMMONWEALTH OF PENNSYLVANIA			DEPT OF LABOR AND INDUSTRY	READING BANKRUPTCY & COMPL. UNIT	READING	PA	19602
DANIEL W. SHERRICK, GENERAL COUNSEL			8000 EAST JEFFERSON AVE		DETROIT	MI	48214
DAVID V. COOKE, ASSISTANT CITY ATTORNEY			MUNICIPAL OPERATIONS	201 WEST COLFAX AVENUE, DEPT. 1207	DENVER	CO	80202
DEPARTMENT OF THE TREASURY	ATTN: OFFICE OF GENERAL COUNSEL		1500 PENNSYLVANIA AVENUE, NW		WASHINGTON	DC	20220
DORSEY & WHITNEY LLP	ATTN: MICHAEL FOREMAN, ESQ.	ATTY FOR BALLARD MATERIAL PRODUCTS INC.	250 PARK AVENUE		NEW YORK	NY	10177
EATON CORPORATION			1111 SUPERIOR AVENUE		CLEVELAND	OH	44114
EDWARD S. DONINI, ESQ.			P.O. BOX 605		NEW SMFRNA BEACH	FL	32170
EL PASO CORPORATION	ATT: MICHAEL J. MCGINNIS, SENIOR ATTORNEY		1001 LOUISIANA, SUITE E 1943 A		HOUSTON	TX	77002
ELLIAS GROUP LLC	ATT: DAN ELLIAS		411 THEODORE FREMD AVENUE, SUITE 102		RYE	NY	10580
EQUITABLE GAS BANKRUPTCY DEPARTMENT	ATT: JUDY GAWLOWSKI		200 ALLEGHENY CENTER MALL		PITTSBURGH	PA	15212
FACTORY MOTOR PARTS COMPANY			1380 CORPORATE CENTER CURVE		EAGAN	MN	55121
GAY D. PELZER			DEPUTY GENERAL COUNSEL	THE UNIVERSITY OF IOWA	IOWA CITY	IA	52242

GERBER & GERBER PLLC	ATTN: ETHAN S. GERBER		26 COURT STREET, SUITE 1405		BROOKLYN	NY	11242
GHSP, INC.	ATTN: RON WALLISH		1250 SOUTH BEECHTREE STREET		GRAND HAVEN	MI	49417
GLADFELTER & GALVANO, P.L.	ATT: SACHA ROASS, ESQ.		GRIMES GOEBEL GRIMES HAWKINS	1023 MANATEE AVE WEST	BRADENTON	FL	34205
HOWARD COUNTY OFFICE OF LAW	ATT: CAMELA J. SANDMANT, ASSISTANT COUNTY SOLICITOR		GEORGE HOWARD BUILDING	3430 COURTHOUSE DRIVE	ELLCOTT CITY	MD	21043
IMPERICAL COUNTY TREASURER-TAX COLLECTOR			KAREN VOGEL, TREASURER TAX COLLECTOR	940 WEST MAIN STREET, SUITE 106	EL CENTRO	CA	92243
INTERNAL REVENUE SERVICE	ATTN: INSOLVENCY SECTION		290 BROADWAY		NEW YORK	NY	10007
INTERNAL REVENUE SERVICE	ATTN: INSOLVENCY SECTION		P.O. BOX 21126		PHILADELPHIA	PA	19114
JIM BARNARD CHEVROLET, INC.	ATT: ALLYN BARNARD, PRESIDENT		7107 BUFFALO ROAD		CHURCHVILLE	NY	14428
JUANITA PEREZ WILLIAMS, ESQ.		ATTY FOR THE CITY OF SYRACUSE	CORPORATION COUNSEL	300 CITY HALL	SYRACUSE	NY	13202
KNAPP CHEVROLET			815 HOUSTON AVENUE		HOUSTON	TX	77007
MADISON COUNTY, TAX COLLECTOR	ATT: LYNDA HALL		MADISON COUNTY COURT HOUSE	100 NORTHSIDE SQUARE	HUNTSVILLE	AL	35801
MELTZER, PURTILL & STELLE, LLC	ATT: FORREST B. LAMMIMAN	ATTY FOR BROADWAY IN CHICAGO LLC	300 SOUTH WACKER DRIVE, SUITE 3500		CHICAGO	IL	60606
MICHIGAN WORKERS' COMPENSATION AGENCY			7150 HARRIS DR.		DIMONDALE	MI	48821
MIKE BARNARD CHEVROLET- CADILLAC-BUICK- PONTIAC-GMC, INC.	ATT: MICHAEL E. BARNARD, PRESIDENT		616 THAYER ROAD		FAIRPORT	NY	14450
NEW YORK CITY DEPT. OF FINANCE	ATTN: LEGAL AFFAIRS - DEVORA COHN		345 ADAMS ST- 3RD FLOOR		BROOKLYN	NY	11201
NEW YORK STATE DEPT TAXATION & FINANCE	ATTN: BANKRUPTCY/SPECI AL PROC. SECT.		PO BOX 5300		ALBANY	NY	12205

NORTH AMERICA TONNAGE LINDE, INC.	ATT: JEFFREY J. JOHNS, COMMERCIAL DIRECTOR		575 MOUNTAIN AVENUE		MURRAY HILL	NJ	07974
ORNELAS, CASTILLO & ORNELAS, PLLC	ATT: S. ORNELAS & M. CASTILLO JR.		401 EAST HILLSIDE RD., 2ND FLOOR		LAREDO	TX	78041
ORRICK, HERRINGTON & SUTCLIFFE LLP	ATT: LORRAINE S. MCGOWEN	ATTY FOR FISHER AUTOMOTIVE, INC.	51 WEST 52ND STREET		NEW YORK	NY	10019
P. RICHARD HARTLEY			415 E. COMMERCE STREET, SUITE 101	POST OFFICE BOX 583	GREENVILLE	AL	36037
PADDOCK CHEVROLET, INC.	ATT: DUANE PADDOCK, PRESIDENT		3232 DELAWARE AVENUE		KENMORE	NY	14217
PENSKE AUTO GROUP			18600 SOUTH HAWTHORNE BOULEVARD		TORRANCE	CA	90504
PIMA COUNTY			C/O BARBARA LAWALL, CIVIL DIVISION	T. ROBERTS & G. YUSUFOV, DEPUTY COUNTY ATTORNEYS	TUCSON	AZ	85701
PYEONG HWA AUTOMOTIVE CO., LTD.			1032 DAECHAEON-DONG	DALSEO-GU			
R. ELPING, K. DINE & E. CARRIG			1540 BROADWAY		NEW YORK	NY	11036
SCHOENL KEVIN M			SCHOENL, CONNIE	20 JADE CREEK DR	HILTON	NY	14468
SECURITIES AND EXCHANGE COMMISSION	ATTN: ANDREW N. VOLLMER, ACTING GEN. COUNSEL		100 F STREET, ND		WASHINGTON	DC	20549
SHAPE CORP.	ATTN: BUDD BRINK		1900 HAYES STREET		GRAND HAVEN	MI	49417
TEAM CHEVROLET, INC.	ATT: THOMAS STEIGERWALD, VICE PRESIDENT		ROUTE 16		OLEAN	NY	14760
THE VALLEY CADILLAC CORPORATION	ATT: EDWARD T. MEAGHAR, JR., PRESIDENT		3100 WINTON ROAD SOUTH		ROCHESTER	NY	14623
TORRES EDWARD ZUNIGA			BERMUDEZ, GENOVEVA	C/O COHEN & ASSOCIATES	SCOTTSDALE	AZ	85255
TOYOTA BOSHOKU AMERICA, INC.			28000 WEST PARK DRIVE		NOVI	MI	48377
TOYOTA MOTOR SALES U.S.A, INC.	ATT: TOBIN LIPPERT		19001 SOUTH WESTERN AVE, HQ12		TORRANCE	CA	90509

UNDERWOOD & ASSOCIATES, P.C.	ATT: OTIS M. UNDERWOOD JR.		167 S. WASHINGTON ST.		OXFORD	MI	48371
UNITED STATES ATTORNEYS OFFICE	ATTN: CLAIMS UNIT - ROOM 417		ONE ST. ANDREWS PLAZA		NEW YORK	NY	10007
UNITED STATES BANKRUPTCY COURT			SOUTHERN DISTRICT OF NEW YORK	THE HONORABLE ROBERT E GERBER	NEW YORK	NY	10004

